

**WEST BAYOU ROSSER PARISH LIBRARY**  
**WEST BAYOU ROSSER PARISH COUNCIL**  
**POST OFFICE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1994**

**B. BASIS OF ACCOUNTING**

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized when they become measurable and available as net current assets.

Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain.

Property tax revenue is recognized when it becomes available. Available means when due, or past due and the receivables are collected, generally within 60 days after year end.

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are property taxes and certain state shared revenues.

**Expenditures**

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

WEST BATON BOONE PARISH LIBRARY  
WEST BATON BOONE PARISH COUNCIL  
EAST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1984

**B. Principles Determining Scope of Reporting Entity (Continued)**

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the Council appoints the Board of Control, the Library was determined to be a general purpose of the parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Library and do not present information on the Parly, the general governmental services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

The Library uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Library are classified as governmental funds. Governmental funds are used to account for all or most of the Library's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

**General Fund** - the general operating fund of the Library accounts for all financial resources, except those required to be accounted for in other funds.

WEST BATON ROUGE PARISH LIBRARY  
WEST BATON ROUGE PARISH COUNCIL  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1978

**INTRODUCTION**

The West Baton Rouge Parish Library (Library) was established by the parish governing authority under the provisions of Louisiana Revised Statutes 28:211.

The function and objective of the West Baton Rouge Parish Library is to provide the citizens of the Parish and the adjoining parishes, through reciprocal agreements, access to library books, materials, magazines, records, videos and other services for education, information and recreation.

The responsibility for the Library is vested in the Board of Control by the West Baton Rouge Parish Council. The Board of Control consist of eight members. Pursuant to the Library Law of Louisiana (Act 38 of 1965), no per diem shall be paid board members for attendance at board meetings.

The Library is located in the City of Port Allen, adjacent to the Parish Court House and Council.

The population of West Baton Rouge Parish is 18,419. The Library serves thousands of people annually with over 8,000 registrations. The Library employes approximately 14 persons.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the West Baton Rouge Parish Library have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB codification) established Criteria for determining the governmental reporting entity and component units that should be included within the Reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

**WEST BAYOU BOYER PARISH LIBRARY  
WEST BAYOU BOYER PARISH COUNCIL  
BOYER ALLEN, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-FUNDSET (CASH BASIS) AND NETIAL  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
YEAR ENDED DECEMBER 31, 1978**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Ad Valorem Taxes	\$526,438	\$532,340	\$7,902
Intergovernmental			
State Revenue Sharing	59,311	59,366	(55)
Non-State Grant	-0-	3,000	3,000
Fees and charges for services	3,000	3,477	(477)
Fines and Forfeitures	3,000	7,317	4,317
Interest	6,000	6,887	2,887
Contributions	1,000	3,400	1,400
Miscellaneous	-0-	3,246	3,246
<b>TOTAL REVENUES</b>	<b>578,749</b>	<b>600,626</b>	<b>22,877</b>
<b>EXPENDITURES</b>			
<b>CULTURE AND RECREATION</b>			
<b>CURRENT</b>			
PERSONAL SERVICES	270,000	263,000	6,000
FRINGE BENEFITS	70,000	66,877	3,123
OPERATING SERVICES	113,000	104,528	8,472
MATERIAL AND SUPPLIES	10,000	17,250	(7,250)
TRAVEL	3,300	3,249	51
INTERGOVERNMENTAL	10,000	10,223	(223)
CAPITAL OUTLAY	80,000	83,881	(3,881)
<b>TOTAL EXPENDITURES</b>	<b>576,300</b>	<b>559,808</b>	<b>17,592</b>
<b>EXCESS (DEFICIENCY) OF</b>			
<b>FUND BALANCE, JANUARY 1</b>	<b>56,468</b>	<b>69,887</b>	<b>-13,419</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>60,783</b>	<b>128,946</b>	<b>68,163</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purposes of this report, I have classified the significant internal control structure policies and procedures in the following categories: Cash Receipts/ Disbursements, Purchasing, and Payroll.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters to be material weaknesses as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Parish Library is a matter of public record.

Respectfully submitted,

  
Certified Public Accountant

WEST BAYOU BOISSE PARISH LIBRARY  
WEST BAYOU BOISSE PARISH COUNCIL  
POINT ALLEN, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

**E. BUDGETS**

The Library uses the following budget practices:

1. Annually, in the fall of each year the parish librarian, submits a proposed operating budget for the general fund, prepared on the cash basis, to the Board of Control for adoption.
2. The Council conducts public hearings on the budget, which must be adopted by December 15. For the year ended December 1988, public notices affording the public the opportunity to participate in the budget process, appeared in the November issues of the West Side Journal, the official journal of the parish.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Board of Control.
4. All unencumbered budget appropriations, lapse at the end of each fiscal year.

**F. ENCUMBRANCES**

The Library does not follow the encumbrance method of accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the Library may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**H. INVENTORIES**

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

**WEST BAYOU BOGGS PARISH LIBRARY  
WEST BAYOU BOGGS PARISH COUNCIL  
POST ALLEN, LOUISIANA**  
**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1998**

(With Comparative Totals For December 31, 1995)

ASSETS	GOVERNMENTAL				TOTALS MEMBERSHIP ONLY
	FUND TYPE	ACCOUNT GROUPS		1995	
		GENERAL	GENERAL FUND LONG-TERM ASSETS OBLIGATIONS		
Cash	\$128,965	-	-	\$128,965	\$89,657
Receivables					
Ad Valorem	582,407	-	-	582,407	583,510
Intergovernmental	25,958	-	-	25,958	26,109
Fixed Assets	-	\$1,239,021	-	1,239,021	1,172,781
Deposit	508	-	-	508	1,140
Amount To Provided For Retirement of General Long-Term Obligations	-	-	\$3,882	3,882	524
<b>TOTAL ASSETS</b>	<b>737,838</b>	<b>1,239,021</b>	<b>3,882</b>	<b>1,980,743</b>	<b>1,793,730</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accounts Payable	\$-0-	-0-	-0-	\$-0-	\$277
Deferred Taxes	644,982	-0-	-0-	644,982	583,489
Deferred Grant	3,000	-0-	-0-	3,000	-0-
Compensated Absences	-0-	-0-	\$3,882	3,882	524
<b>TOTAL LIABILITIES</b>	<b>647,982</b>	<b>-0-</b>	<b>3,882</b>	<b>651,784</b>	<b>584,290</b>
<b>FUND EQUITY:</b>					
Investment in General					
Fixed Assets	-0-	\$1,239,021	-0-	1,239,021	1,172,781
Fund Balance					
Unreserved -					
Undesignated	89,937	-0-	-0-	89,937	86,667
<b>TOTAL FUND EQUITY</b>	<b>89,937</b>	<b>1,239,021</b>	<b>-0-</b>	<b>1,328,958</b>	<b>1,239,440</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>737,919</b>	<b>1,239,021</b>	<b>3,882</b>	<b>1,980,743</b>	<b>1,793,730</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
7001 BLISSMONT BLVD.  
BROOKHOLM, LOUISIANA 70001  
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STATE OF LOUISIANA  
DEPARTMENT OF REVENUE  
BUREAU OF TAXATION

**COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

March 31, 1997

To the Board of Control  
West Baton Rouge Parish Library  
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Library as of and for the year ended December 31, 1996, and have issued my report thereon dated March 31, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office (1986 revision).

These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to West Baton Rouge Parish Library is the responsibility of partnership's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of West Baton Rouge Parish Library's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that for the items tested the West Baton Rouge Parish Library complied with those laws and regulations referred to above. With respect to the items not tested, nothing came to my attention to indicate that the West Baton Rouge Parish library had not complied, in all material respects, with those provisions.

This report is intended for the information of the management. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully submitted,



Certified Public Accountant

# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
1001 W. BROADWAY BLVD.  
BAPTISTVILLE, LOUISIANA 70522  
(504) 387-7828

STATE  
MEMBERSHIP NO. 001  
LICENSE NO. 00101

## INDEPENDENT AUDITOR'S REPORT

March 23, 1997

To the Board of Control  
West Baton Rouge Parish Library  
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Library, a component unit of the West Baton Rouge Parish Council, as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Library's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Parish Library as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated March 23, 1997, on my consideration of West Baton Rouge Parish Library's internal control structure and a report dated March 23, 1997, on its compliance with laws and regulations.

Respectfully submitted



Certified Public Accountant

TABLE OF CONTENTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	Page 3
COMPONENT UNIT FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Balance Sheet All Fund Types and Account Groups	Page 4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Types	Page 5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - Governmental Fund Type- General Fund	Page 6
Notes to Financial Statements	Page 7
Compliance Report based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards	Page 19
Report on the Internal Control Structure in Accordance With Government Auditing Standards	Page 20

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WEST BAYOU ROUSE PARISH LEASANT  
WEST BAYOU ROUSE PARISH COUNCIL  
FOUL BELL, Louisiana

GENERAL PURPOSES FINANCIAL STATEMENT  
YEAR ENDED DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: APR 16 1997

**WEST BATON ROUGE PARISH LIBRARY  
WEST BATON ROUGE PARISH COUNCIL  
FORT ALLEN, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES--GOVERNMENTAL FUND TYPES  
YEAR ENDED DECEMBER 31, 1995**

(With Comparative Data For the Year Ended December 31, 1994)

	<u>1995</u>	<u>1994</u>
<b>REVENUES:</b>		
Ad Valorem Taxes	\$529,380	\$524,184
Intergovernmental	39,229	47,360
Fees and Charges For Services	2,637	2,884
Fines and Penalties	7,327	3,880
Use of Money - Interest	8,887	7,815
Donations	3,448	2,734
Miscellaneous	3,248	828
	<hr/>	<hr/>
TOTAL REVENUES	593,121	588,685
<b>EXPENDITURES</b>		
CULTURE AND RECREATION		
CURRENT		
Salaries	242,088	241,072
Fringe Benefits	88,877	70,832
Operating Services	187,187	218,389
Material And Supplies	17,348	15,374
Travel	3,348	3,774
Intergovernmental	19,822	18,893
CAPITAL OUTLAY	82,334	180,704
	<hr/>	<hr/>
TOTAL EXPENDITURES	559,952	648,837
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<hr/>	<hr/>
	33,169	(159,152)
<b>FUND BALANCE, JANUARY 1</b>	<hr/>	<hr/>
	56,440	115,819
<b>FUND BALANCE, DECEMBER 31</b>	<hr/>	<hr/>
	89,609	56,667

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BAYOU BOULE FRANCE LIBRARY  
WEST BAYOU BOULE FRANCE COUNCIL  
POST ALLEN, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988**

**L. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**M. COMPARATIVE DATA**

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Library's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

**N. TOTAL COLUMN ON COMBINED STATEMENTS**

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - REVENUES, COMPLIANCE AND ACCOUNTABILITY**

**A. Budget (Cash Basis) - Actual Reporting Reconciliation**

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Cash Basis) and Actual - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data on a budgetary basis (cash basis). Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basis and timing differences in the excess of revenues over expenditures for the year ended December 31, 1988 is presented below:

**WEST BATON ROUGE PARISH LIBRARY**  
**WEST BATON ROUGE PARISH COUNCIL**  
**POST ALLEE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1984**

**A. Budget (Cash Basis) - Actual Reporting Reconciliation (Continued)**

Excess of revenues over expenditures-Cash Basis	\$79,308
To adjust revenues and expenditures for accruals	<u>(4,000)</u>
Excess of revenues over expenditures-GAAP Basis	<u>75,308</u>

**NOTE 3 - LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1984 follows:

FUND	MILLS	EXPIRATION DATE	PROPERTY ASSESSED VALUATIONS	TAXES ASSESSED FOR GENERAL PURPOSES
General Fund Library Tax	4.10	2003	<u>\$150,889,818</u>	<u>\$524,325</u>

The following are the principal taxpayers for the parish:

TAXPAYER	TYPE OF BUSINESS	1984 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
Dow Chemical Company	Chemicals	\$29,690,920	17.17%
Essex Corporation	Oil Storage	13,236,890	7.65%
Borden Chemical	Chemicals	12,362,870	7.10%
Placid Refining Company	Oil Refinery	11,297,450	6.83%
Cargill	Grain Exporter	8,828,200	5.86%
National Marine	Barge Service	3,816,320	2.20%
HEM Copolymers Inc	Rubber	3,583,380	2.37%
Gulf States Utilities	Electricity	3,060,860	1.77%
Union Pacific	Rail Service	2,291,820	1.39%
Bell South	Telephones	2,246,120	1.35%
<b>Totals</b>		<u>\$8,380,020</u>	<u>51.68%</u>

**WEST BATON BOSSÉ PARISH LIBRARY  
WEST BATON BOSSÉ PARISH COUNCIL  
WEST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE 4 - CASH AND CASH EQUIVALENTS**

At December 31, 1996, the library has cash and cash equivalent (bank balances) totaling \$128,962 as follows:

Petty Cash	\$200
Demand Deposits	12,875
Interest Bearing Savings Account	115,000
Total	128,962

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the library had \$188,149 in deposits (collected bank balances). These deposits are insured from risk by \$188,000 of federal deposit insurance and \$377,842 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GARP Category 3).

**NOTE 5 - RECEIVABLES AND PAYABLES**

A. A summary of Receivables as of December 31, 1996, follows:

	<b>CLASS OF RECEIVABLES</b>			<b>TOTAL</b>
	<b>TAXES AND VALORES</b>	<b>INTER- GOVERNMENTAL FINES</b>	<b>ACCOUNTS RECEIVABLE</b>	
General Fund	\$582,407	\$25,859	\$-0-	\$608,266

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**WEST BAYOU BOUQUÉ PARISH LIBRARY  
WEST BAYOU BOUQUÉ PARISH COUNCIL  
WEST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1986**

**NOTE 6 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance 1/1/86	Additions	Retirements	Balance 12/31/86
Equipment	\$1,172,781	\$66,287	\$2,287	\$1,236,781

**NOTE 7 - DEFERRED REVENUE**

Deferred Taxes at year-end comprises of the following:

Deferred Ad Valorem Taxes	\$628,264
Deferred State Revenue Sharing	26,938
Total	\$655,202

Deferred Grant at year-end comprises of a \$2980 non-state grant received but not spent in 1986.

**NOTE 8 - PENSION PLAN AND RETIREMENT COMMITMENTS**

**Plan Description:**

Substantially all Library's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Library are members of Plan A. All permanent Library employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1985. Final-average salary is the employee's average

**WEST BATON BOUGE PARISH LIBRARY  
WEST BATON BOUGE PARISH COUNCIL  
PORT LAKE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988**

**NOTE 8 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)**

salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70806-4619, or by calling (504) 928-1281.

**Funding Policy**

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Library is required to contribute at an actuarially determined rate. The current rate is 8.2 percent of annual covered payroll. Contributions to the system also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Library are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:107, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Library's contributions to the System under Plan A for the years ended December 31, 1986, 1987, and 1988, were \$15,828, \$16,973, and \$18,678, respectively, equal to the required contributions for each year.

**NOTE 9 - POST-RETIREMENT BENEFITS**

In 1986, the first employee of the Library retired and another retired in 1988. The Library provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Library's employees become eligible for these benefits if they reach normal retirement age while working for the Library. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Library. The Library recognizes the cost of providing retiree health care insurance benefits (Library's portion of premiums) as an expenditure when paid, which was \$58 for the year ended December 31, 1988. Using mortality tables related to single life annuities, the estimated cost to the Library over the remaining life of these employees is \$828.

**WEST BATON BOULE PARISH LIBRARY**  
**WEST BATON BOULE PARISH COUNCIL**  
**WEST BATON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1998**

**I. DEFERRED ITEMS**

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

**J. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. No costs were estimated as all costs were available.

**K. COMPENSATED ABSENCE**

Employees earn vacation (annual leave) in varying amounts according to years of service as follows:

Director/Librarian	
After 1 Year of Service	4 Weeks
After 20 Years of Service	8 Weeks
Assistant Director/Librarian	
After 1 Year of Service	3 Weeks
After 10 Years of Service	4 Weeks
After 20 Years of Service	5 Weeks
Librarian	
After 1 Year of Service	3 Weeks
After 10 Years of Service	4 Weeks
Non-Professional Staff	
After 1 Year of Service	2 Weeks
After 10 Years of Service	3 Weeks
Part-Time Employees	Pro-rated
Part-Time Employees - Hourly	None

Twelve work days of sick leave with pay shall be allowed all full-time members of the staff each year; proportional allowances shall be allotted to part time employees.

**WEST BATON BOUGE PARISH LIBRARY  
WEST BATON BOUGE PARISH COUNCIL  
POST RIVER, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994**

**NOTE 10 - DEFERRED BENEFITS**

At December 31, 1994, employees of the Library have accumulated and vested \$3,882 of employee leave benefits, which was computed in accordance with GASB Codification Section 540. This amount is recorded within the general long-term obligations account group.

**NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligations transactions for the year ended December 31, 1994:

	<b>DEFERRED BENEFITS</b>
Long-term obligations, January 1	5514
Additions	<u>3,368</u>
Long-term obligations, December 31	<u>3,882</u>

**NOTE 12 - LITIGATION AND CLAIMS**

As of December 31, 1994, there was no litigation pending against the West Baton Rouge Parish Library, nor was the Library aware of any unasserted claims.

**NOTE 13 - COMPENSATION PAID TO BOARD MEMBERS**

In compliance with the Library Law of Louisiana (Act 36 of 1986), no compensation is paid to any member of the Board of Control.

**NOTE 14 - RELATED PARTY AGREEMENT**

The West Baton Rouge Parish Council paid the insurance premiums on the Library's bookmobile and building. The premiums totaled approximately \$2,500.

**Donald C. DeVille**

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MEMBER  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON THE INTERNAL CONTROL STRUCTURE  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

March 21, 1997

To the Board of Control  
West Baton Rouge Parish Library  
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Parish Library as of and for the year ended December 31, 1996, and have issued my report thereon dated March 21, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of West Baton Rouge Parish Library for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purposes of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the West Baton Rouge Parish Library is responsible for establishing and maintaining a system of internal accounting control. In practicing this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.